

EXHIBIT 14

**HANDBACK REQUIREMENTS RESERVE ELEMENTS
AND RESERVE FUNDING MECHANISM**

1. Developer shall make deposits to the Handback Requirements Reserve by the last day of each calendar quarter, commencing with the first calendar quarter of the fifth full calendar year before the end of the Term, and continuing thereafter.
2. Developer shall make quarterly deposits into the Handback Requirements Reserve so that by the *beginning* of each of the last four years during the Term the Handback Requirements Reserve will contain an amount equal to:
 - (a) The summation across all Elements that have a number of years stated in the "Useful Life" column in Table 19-2A- Residual Life Table of the Technical Provisions of the following factors, as set forth in the most recent Renewal Work Schedule (as it may be revised pursuant to the Handback Requirements): the estimated cost to perform the Renewal Work on such Element at the end of its Useful Life multiplied by the lesser of (i) one or (ii) a fraction the numerator of which is the average Age each such Element will have as of the end of the current calendar year and the denominator of which is the total average Useful Life thereof, plus
 - (b) The summation across all other Elements (i.e. those Elements that have a number of years stated in the "Residual Life at Handback" column in Table 19-2A- Residual Life Table of the Technical Provisions) of the estimated cost to perform the Renewal Work on each other Element that is to be performed prior to expiration of the Term in accordance with the Handback Requirements multiplied by a fraction the numerator of which is four minus the number of full calendar years until the year in which the Renewal Work is scheduled to be performed pursuant to the Renewal Work Schedule (as it may be revised pursuant to the Handback Requirements) and the denominator of which is four; plus
 - (c) 10% of the amounts under clauses (a) and (b) above as a contingency.
3. Developer's quarterly deposits in a year shall equal one-fourth of the amount required to be deposited in such year as described in Section 2 above, provided that if Developer's aggregate actual draws during the current calendar year exceed the planned draws by more than 10% (including draws to fund Safety Compliance work allowed under Section 8.11.3.1 of the Agreement), Developer shall adjust its quarterly deposits for the remainder of the calendar year in order to make up the excess draws.
4. In determining the amount of Developer's deposits to be made in the current calendar year, the Parties shall take into account the total amount in the Handback Requirements Reserve at the end of the immediately preceding calendar year and Developer's planned draws from the Handback Requirements Reserve during the current calendar year.
5. If at any time during the course of Renewal Work on an Element the actual incurred costs thereof are such that the balance in the Handback Requirements Reserve for such Element

is less than the total amount required to be funded to the Handback Requirements Reserve for such Element, Developer shall promptly increase its deposits in order to fully make up the difference.

6. If after completion of and payment in full for Renewal Work on an Element there remains an unused balance in the Handback Requirements Reserve for such Element during the Term, the unused balance shall be reallocated and credited toward required balances in the Handback Requirements Reserve for other Elements.